



## 1997 ASSEMBLY BILL 738

January 27, 1998 - Introduced by Representatives JOHNSRUD, BRANDEMUEHL, OLSEN, GRONEMUS, SYKORA, WARD, SKINDRUD, LORGE, DOBYNS, HASENOHRL, MUSSER, HAHN, GREEN, GOETSCH, AINSWORTH, F. LASEE, OWENS, FREESE, OTTE, GUNDERSON, OTT and SPRINGER, cosponsored by Senators A. LASEE, FITZGERALD, SCHULTZ, RUDE, HUELSMAN, DRZEWIECKI, COWLES, ROESSLER, DARLING and WINEKE. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to create** 78.01 (2) (e) of the statutes; **relating to:** the gasoline tax  
2 exemption for nonhighway use.

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### *Analysis by the Legislative Reference Bureau*

Under current law, dyed diesel fuel that is sold for off-highway use other than use in a snowmobile, in an all-terrain vehicle that is not registered for private use or in a recreational motorboat is exempt from the motor vehicle fuel tax. Under this bill, buyers of gasoline, whether dyed or not, for those off-highway uses may purchase it free of tax.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

3 **SECTION 1.** 78.01 (2) (e) of the statutes is created to read:

4 78.01 (2) (e) Gasoline sold for nonhighway use in mobile machinery and  
5 equipment; other than use in a snowmobile, an all-terrain vehicle that is not  
6 registered for private use under s. 23.33 (2) (d) or a recreational motorboat; and

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**SECTION 1**

1 delivered directly into the consumer's storage tank in an amount of not less than 100  
2 gallons.

3 **SECTION 2. Effective date.**

4 (1) This act takes effect on the first day of the 2nd month beginning after  
5 publication.

6 (END)